

# Employee Post-Travel Disclosure of Travel Expenses

Date/Time Stamp:

RECEIVED  
SECRETARY OF THE SENATE  
PUBLIC RECORDS

**Post-Travel Filing Instructions:** Complete this form within 30 days of returning from travel. Submit all forms to the Office of Public Records in 232 Hart Building.

16 DEC -7 PM 3:12

In compliance with Rule 35.2(a) and (c), I make the following disclosures with respect to travel expenses that have been or will be reimbursed/paid for me. I also certify that I have attached:

- ☒ The original *Employee Pre-Travel Authorization* (Form RE-1), AND
- ☒ A copy of the *Private Sponsor Travel Certification Form* with all attachments (itinerary, invitee list, etc.)

Private Sponsor(s) (list all): Deloitte Tax LLP

Travel date(s): November 9-10, 2016

Name of accompanying family member (if any): N/A

Relationship to Traveler: ☐ Spouse ☐ Child

IF THE COST OF LODGING DID NOT INCREASE DUE TO THE ACCOMPANYING SPOUSE OR DEPENDENT CHILD, ONLY INCLUDE LODGING COSTS IN EMPLOYEE EXPENSES. (Attach additional pages if necessary.)

## Expenses for Employee:

	Transportation Expenses	Lodging Expenses	Meal Expenses	Other Expenses (Amount & Description)
<input type="checkbox"/> Good Faith Estimate	284.95	335.13	22.50	Union Station Parking \$48
<input checked="" type="checkbox"/> Actual Amount				

## Expenses for Accompanying Spouse or Dependent Child (if applicable):

	Transportation Expenses	Lodging Expenses	Meal Expenses	Other Expenses (Amount & Description)
<input type="checkbox"/> Good Faith Estimate				
<input type="checkbox"/> Actual Amount				

Provide a description of all meetings and events attended. See Senate Rule 35.2(c)(6). (Attach additional pages if necessary.):

I explained tax legislation I have been working on to this group of tax professionals.

12/7/2016  
(Date)

J. Anthony (Tony) Coughlan  
(Printed name of traveler)

(Signature of Traveler)

## TO BE COMPLETED BY SUPERVISING MEMBER/OFFICER:

I have made a determination that the expenses set out above in connections with travel described in the *Employee Pre-Travel Authorization* form, are necessary transportation, lodging, and related expenses as defined in Rule 35.

12/7/2016  
(Date)

(Signature of Supervising Senator/Officer)

## PRIVATE SPONSOR TRAVEL CERTIFICATION FORM

This form must be completed by any private entity offering to provide travel or reimbursement for travel to Senate Members, officers, or employees (Senate Rule 35, clause 2). Each sponsor of a fact-finding trip must sign the completed form. The trip sponsor(s) must provide a copy of the completed form to each invited Senate traveler, who will then forward it to the Ethics Committee with any other required materials. The trip sponsor(s) should **NOT** submit the form directly to the Ethics Committee. Please consult the accompanying instructions for more detailed definitions and other key information.

The Senate Member, officer, or employee **MUST** also provide a copy of this form, along with the appropriate travel authorization and reimbursement form, to the Office of Public Records (OPR), Room 232 of the Hart Building, within thirty (30) days after the travel is completed.

1. Sponsor(s) of the trip (please list all sponsors): Deloitte Tax LLP
2. Description of the trip: Training conference for Deloitte's US and foreign tax professionals who specialize in tax incentives for R&D, capital formation, workforce expansion and energy sustainability.
3. Dates of travel: November 9 - 10, 2016
4. Place of travel: New York, New York
5. Name and title of Senate invitees: Tony Coughlan, Tax Counsel, Senate Finance Comm, Republican Staff
6. I *certify* that the trip fits one of the following categories:
  - ☐ (A) The sponsor(s) are not registered lobbyists or agents of a foreign principal and do not retain or employ registered lobbyists or agents of a foreign principal and no lobbyist or agents of a foreign principal will accompany the Member, officer, or employee *at any point* throughout the trip.
  - OR-
  - ☒ (B) The sponsor or sponsors are not registered lobbyists or agents of a foreign principal, but retain or employ one or more registered lobbyists or agents of a foreign principal and the trip meets the requirements of Senate Rule 35.2(a)(2)(A)(i) or (ii) (*see question 9*).
7. ☒ I *certify* that the trip will not be financed in any part by a registered lobbyist or agent of a foreign principal.
  - AND -
  - ☒ I *certify* that the sponsor or sponsors will not accept funds or in-kind contributions earmarked directly or indirectly for the purpose of financing this specific trip from a registered lobbyist or agent of a foreign principal or from a private entity that retains or employs one or more registered lobbyists or agents of a foreign principal.
8. I *certify* that:
  - ☒ The trip will not in any part be planned, organized, requested, or arranged by a registered lobbyist or agent of a foreign principal except for *de minimis* lobbyist involvement.
  - AND -
  - ☒ The traveler will not be accompanied on the trip by a registered lobbyist or agent of a foreign principal except as provided for by Committee regulations relating to lobbyist accompaniment (*see question 9*).

9. **USE ONLY IF YOU CHECKED QUESTION 6(B)**

I *certify* that if the sponsor or sponsors retain or employ one or more registered lobbyists or agents of a foreign principal, one of the following scenarios applies:

☒ (A) The trip is for attendance or participation in a one-day event (exclusive of travel time and one overnight stay) and no registered lobbyists or agents of a foreign principal will accompany the Member, officer, or employee *on any segment* of the trip.

—OR—

☐ (B) The trip is for attendance or participation in a one-day event (exclusive of travel time and two overnight stays) and no registered lobbyists or agents of a foreign principal will accompany the Member, officer, or employee *on any segment* of the trip (*see questions 6 and 10*).

—OR—

☐ (C) The trip is being sponsored only by an organization or organizations designated under § 501(c)(3) of the Internal Revenue Code of 1986 and no registered lobbyists or agents of a foreign principal will accompany the Member, officer, or employee *at any point* throughout the trip.

10. **USE ONLY IF YOU CHECKED QUESTION 9(B)**

If the trip includes two overnight stays, please explain why the second night is practically required for Senate invitees to participate in the travel:

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11. ☒ An itinerary for the trip is attached to this form. I *certify* that the attached itinerary is a detailed (hour-by-hour), complete, and final itinerary for the trip.

12. Briefly describe the role of each sponsor in organizing and conducting the trip:

The sponsor is Deloitte Tax LLP. This entity is part of one of the world's largest professional service firms. The leaders of Deloitte's US Research & Development and Government Incentive Service Lines organized all aspects of this training conference.

13. Briefly describe the stated mission of each sponsor and how the purpose of the trip relates to that mission:

Our mission is to help companies determine if they qualify for government incentives for increasing R&D, hiring, capital expansion and energy sustainability. Congressional participation is educate the audience on tax policy issues and the legislative agenda related to federal government tax incentives.

14. Briefly describe each sponsor's prior history of sponsoring congressional trips:

This is the first time we have ever sponsored a congressional trip.



15. Briefly describe the educational activities performed by each sponsor (other than sponsoring congressional trips):

This training will focus on international trends in tax incentives. We will have presenters who are leading practitioners who often present before the Tax Executives Institute and American Bar Association.

Deloitte offers CPE-qualified training to employees and clients.

16. Total Expenses for Each Participant:

	Transportation Expenses	Lodging Expenses	Meal Expenses	Other Expenses
<input checked="" type="checkbox"/> Good Faith estimate  <input type="checkbox"/> Actual Amounts	\$200	\$300	\$70	

17. State whether a) the trip involves an event that is arranged or organized *without regard* to congressional participation or b) the trip involves an event that is arranged or organized *specifically with regard* to congressional participation:

The event was arranged without regard to congressional participation.

18. Reason for selecting the location of the event or trip

Easy access for our participants in light of the number of airports in the NYC area. Moreover, we have access to Deloitte training facilities at 30 Rockefeller Plaza.

19. Name and location of hotel or other lodging facility:

Renaissance - Times Square - Two Times Square, 714 Seventh Ave. at W. 48th Street  
New York, New York 10036

20. Reason(s) for selecting hotel or other lodging facility:

It is located near Deloitte's training facility at 30 Rockefeller Plaza.

21. Describe how the daily expenses for lodging, meals, and other expenses provided to trip participants compares to the maximum per diem rates for official Federal Government travel:

The daily expenses for lodging, meals, and other travel-related expenses are within the maximum per diem rates for official Federal Government travel.

22. Describe the type and class of transportation being provided. Indicate whether coach, business-class or first class transportation will be provided. If first-class fare is being provided, please explain why first-class travel is necessary:

Mr. Coughlan has a reserved round-trip coach ticket (\$138) on an Amtrak train from Washington DC to New York City on 11/9/16 at 6:25 - 10:03am returning from NYC on 11/10/16 at 6:02 arriving DC 9:30am.

23. ☒ I represent that the travel expenses that will be paid for or reimbursed to Senate invitees do not include expenditures for recreational activities, alcohol, or entertainment (other than entertainment provided to all attendees as an integral part of the event, as permissible under Senate Rule 35).

24. List any entertainment that will be provided to, paid for, or reimbursed to Senate invitees and explain why the entertainment is an integral part of the event:

25. I hereby *certify* that the information contained herein is true, complete and correct. (You must include the completed signature block below for each travel sponsor.):

Signature of Travel Sponsor: Mick Kane

Name and Title: Mick Kane, Partner - Deloitte Tax LLP

Name of Organization: Deloitte Tax LLP

Address: 111 S. Wacker Drive Chicago, IL 60606-4301

Telephone Number: 312-486-9906

Fax Number: 312-247-9906

E-mail Address: mkane@deloitte.com

# EMPLOYEE PRE-TRAVEL AUTHORIZATION

Date/Time Stamp:  
11 SENATE  
COMMITTEE ON ETHICS

**Pre-Travel Filing Instructions:** Complete and submit this form at least 30 days prior to the travel departure date to the **Select Committee on Ethics in SH-220**. Incomplete and late travel submissions will not be considered or approved. This form must be typed and is available as a fillable PDF on the Committee's website at [ethics.senate.gov](http://ethics.senate.gov). Retain a copy of your entire pre-travel submission for your required post-travel disclosure.

16 OCT -7 AM 9:39

Name of Traveler: John Anthony (Tony) Coughlan

Employing Office/Committee: Finance Committee

Private Sponsor(s) (list all): Deloitte Tax LLP

Travel date(s): November 9-10, 2016

*Note: If you plan to extend the trip for any reason you must notify the Committee.*

Destination(s): New York, New York

Explain how this trip is specifically connected to the traveler's official or representational duties:

I will be explaining the Committee's work on R&D tax incentives, energy tax incentives, Work Opportunity Tax Credit, and corporate integration to leading tax professionals at a Big Four firm. I am the lead person on the SFC Republican staff concerning R&D tax incentives. I have also worked extensively for the Committee on the Work Opportunity Tax Credit and on the corporate integration project.

Name of accompanying family member (if any): None.

Relationship to Employee: ☐ Spouse ☐ Child

I certify that the information contained in this form is true, complete and correct to the best of my knowledge:

October 6, 2016  
(Date)

[Signature]  
(Signature of Employee)

TO BE COMPLETED BY SUPERVISING SENATOR/OFFICER (President of the Senate, Secretary of the Senate, Sergeant at Arms, Secretary for the Majority, Secretary for the Minority, and Chaplain):

I, Orrin G. Hatch hereby authorize John Anthony (Tony) Coughlan  
(Print Senator's/Officer's Name) (Print Traveler's Name)

an employee under my direct supervision, to accept payment or reimbursement for necessary transportation, lodging, and related expenses for travel to the event described above. I have determined that this travel is in connection with his or her duties as a Senate employee or an officeholder, and will not create the appearance that he or she is using public office for private gain.

I have also determined that the attendance of the employee's spouse or child is appropriate to assist in the representation of the Senate. (signify "yes" by checking box) ☐

10/6/16  
(Date)

[Signature]  
(Signature of Supervising Senator/Officer)

**From:** Campbell, Chris (Finance)  
**Sent:** Friday, August 26, 2016 5:02 PM  
**To:** Coughlan, Tony (Finance)  
**Cc:** Prater, Mark (Finance); Stegmaier, Jason (Finance); Levasseur, Josh (Finance)  
**Subject:** Re: Research & Development and Government Incentives (RDGI) Conference: New York City November 9th

**Chris Campbell**  
**Staff Director**  
**U.S. Senate Finance Committee**  
**219 Dirksen Senate Office Building**  
**Washington, DC 20510**  
**W: (202) 224-3338**  
**F: (202) 228-0554**  
**E: chris\_campbell@finance.senate.gov**

Alan -  
Please get Jason  
to get OGH's ~~Q~~ Signature  
on the attached form.  
/s/ [Signature]

You may recall that I asked you if you could present at our Research & Development and Government Incentives Conference in NYC on the afternoon of November 9, 2016. We would like you to do a one hour presentation to our global leadership group (leaders of our 30 service lines from around the world). While we can be flexible on the precise topic, I was hoping you could talk about the legislative agenda for changes in the tax law – particularly related to tax incentives for R&D, hiring, capital expansion and



energy sustainability. I know that November 9<sup>th</sup> is the day after election day, but I was hoping that this would still work for you.

I will give you a call to chat and catch up on things.

Kind regards,

Michael Goldbas  
Principal  
Deloitte Tax LLP  
City Place, 33rd Floor  
185 Asylum St.  
Hartford CT 06103-3402

860-725-3028(O)  
203-705-5294(fax)  
860-217-2787(home office)  
860-604-5513(cell)  
[Mgoldbas@deloitte.com](mailto:Mgoldbas@deloitte.com)

\*\*\*\*\*Any tax advice included in this communication may not contain a full description of all relevant facts or a complete analysis of all relevant tax issues or authorities. This communication is solely for the intended recipient's benefit and may not be relied upon by any other person or entity. \*\*\*\*\*

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## PRIVATE SPONSOR TRAVEL CERTIFICATION FORM

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2. Description of the trip: Training conference for Deloitte's US and foreign tax professionals who specialize in tax incentives for R&D, capital formation, workforce expansion and energy sustainability.
3. Dates of travel: November 9 - 10, 2016
4. Place of travel: New York, New York
5. Name and title of Senate invitees: Tony Coughlan, Tax Counsel, Senate Finance Comm, Republican Staff
6. I *certify* that the trip fits one of the following categories:
  - ☒ (A) The sponsor(s) are not registered lobbyists or agents of a foreign principal and do not retain or employ registered lobbyists or agents of a foreign principal and no lobbyist or agents of a foreign principal will accompany the Member, officer, or employee *at any point* throughout the trip.
  - OR -
  - ☐ (B) The sponsor or sponsors are not registered lobbyists or agents of a foreign principal, but retain or employ one or more registered lobbyists or agents of a foreign principal and the trip meets the requirements of Senate Rule 35.2(a)(2)(A)(i) or (ii) *(see question 9)*.
7. ☒ I *certify* that the trip will not be financed in any part by a registered lobbyist or agent of a foreign principal.
  - AND -
  - ☒ I *certify* that the sponsor or sponsors will not accept funds or in-kind contributions earmarked directly or indirectly for the purpose of financing this specific trip from a registered lobbyist or agent of a foreign principal or from a private entity that retains or employs one or more registered lobbyists or agents of a foreign principal.
8. I *certify* that:
  - ☒ The trip will not in any part be planned, organized, requested, or arranged by a registered lobbyist or agent of a foreign principal except for *de minimis* lobbyist involvement.
  - AND -
  - ☒ The traveler will not be accompanied on the trip by a registered lobbyist or agent of a foreign principal except as provided for by Committee regulations relating to lobbyist accompaniment *(see question 9)*.

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9. **USE ONLY IF YOU CHECKED QUESTION 6(B)**

I *certify* that if the sponsor or sponsors retain or employ one or more registered lobbyists or agents of a foreign principal, one of the following scenarios applies:

☐ (A) The trip is for attendance or participation in a one-day event (exclusive of travel time and one overnight stay) and no registered lobbyists or agents of a foreign principal will accompany the Member, officer, or employee *on any segment* of the trip.

~~OR~~

☐ (B) The trip is for attendance or participation in a one-day event (exclusive of travel time and two overnight stays) and no registered lobbyists or agents of a foreign principal will accompany the Member, officer, or employee *on any segment* of the trip (see questions 6 and 10).

~~OR~~

☐ (C) The trip is being sponsored only by an organization or organizations designated under § 501(c)(3) of the Internal Revenue Code of 1986 and no registered lobbyists or agents of a foreign principal will accompany the Member, officer, or employee *at any point* throughout the trip.

10. **USE ONLY IF YOU CHECKED QUESTION 9(B)**

If the trip includes two overnight stays, please explain why the second night is practically required for Senate invitees to participate in the travel:

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11. ☒ An itinerary for the trip is attached to this form. I *certify* that the attached itinerary is a detailed (hour-by-hour), complete, and final itinerary for the trip.

12. Briefly describe the role of each sponsor in organizing and conducting the trip:

The sponsor is Deloitte Tax LLP. This entity is part of one of the world's largest professional service firms. The leaders of Deloitte's US Research & Development and Government Incentive Service Lines organized all aspects of this training conference.

13. Briefly describe the stated mission of each sponsor and how the purpose of the trip relates to that mission:

Our mission is to help companies determine if they qualify for government incentives for increasing R&D, hiring, capital expansion and energy sustainability.

14. Briefly describe each sponsor's prior history of sponsoring congressional trips:

This is the first time we have ever sponsored a congressional trip.

15. Briefly describe the educational activities performed by each sponsor (other than sponsoring congressional trips):

This training will focus on international trends in tax incentives. We will have presenters who are leading practitioners who often present before the Tax Executives Institute and American Bar Association. The agenda is primarily technical tax topics.

16. Total Expenses for Each Participant:

	Transportation Expenses	Lodging Expenses	Meal Expenses	Other Expenses
<input checked="" type="checkbox"/> Good Faith estimate  <input type="checkbox"/> Actual Amounts	\$200	\$300	\$70	Dinner event includes tour of the Metropolitan Museum - estimated donation \$50 per attendee

17. State whether a) the trip involves an event that is arranged or organized *without regard* to congressional participation or b) the trip involves an event that is arranged or organized *specifically with regard* to congressional participation:

The event was arranged without regard to congressional participation. Congressional participation is educate the audience on tax policy issues and proposed legislation impacting US tax incentives.

18. Reason for selecting the location of the event or trip

Easy access for our participants in light of the number of airports in the NYC area. Moreover, we have access to Deloitte training facilities at 30 Rockefeller Plaza.

19. Name and location of hotel or other lodging facility:

Renaissance - Times Square - Two Times Square, 714 Seventh Ave. at W. 48th Street  
New York, New York 10036

20. Reason(s) for selecting hotel or other lodging facility:

It is located near Deloitte's training facility at 30 Rockefeller Plaza.



21. Describe how the daily expenses for lodging, meals, and other expenses provided to trip participants compares to the maximum per diem rates for official Federal Government travel:

Lodging is at the per diem rate (\$301), but the food allowance exceeds the \$51 daily rate,

i.e., we are estimating \$70.

22. Describe the type and class of transportation being provided. Indicate whether coach, business-class or first class transportation will be provided. If first-class fare is being provided, please explain why first-class travel is necessary:

All travel is at coach rates.

23. ☒ I represent that the travel expenses that will be paid for or reimbursed to Senate invitees do not include expenditures for recreational activities, alcohol, or entertainment (other than entertainment provided to all attendees as an integral part of the event, as permissible under Senate Rule 35).

24. List any entertainment that will be provided to, paid for, or reimbursed to Senate invitees and explain why the entertainment is an integral part of the event:

There will be a dinner event that will include a tour of the Metropolitan Museum of Art. All attendees are invited to the dinner event.

25. I hereby *certify* that the information contained herein is true, complete and correct. (You must include the completed signature block below for each travel sponsor.):

Signature of Travel Sponsor: Mick Kane

Name and Title: Mick Kane, Partner - Deloitte Tax LLP

Name of Organization: Deloitte Tax LLP

Address: 111 S. Wacker Drive Chicago, IL 60606-4301

Telephone Number: 312-486-9906

Fax Number: 312-247-9906

E-mail Address: mkane@deloitte.com

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**R&DGI Global Conference**  
**November 7- 10, 2016 – New York City**  
Draft Conference Program

Date	Venue	Event
<b>Wednesday, November 9</b>		
8:00am – 9:30am	30 Rockefeller Plaza	R&D and GI Global Conference – Registration / Breakfast
9:30am – 10:30am	30 Rockefeller Plaza	Introduction / Opening Remarks
10:30am – 11:00am	30 Rockefeller Plaza	Coffee Break
11:00am – 12 Noon	30 Rockefeller Plaza	Presentation: Update on Global Economic Policy (Patricia Buckley – SV Managing Director, US Eminence - Deloitte)
12:00pm – 1:00pm	30 Rockefeller Plaza	Lunch
1:00pm – 2:00pm	30 Rockefeller Plaza	Presentation: US Tax Policy Highlights (Presenter: Tony Coughlin)
2:00pm – 3:00pm	30 Rockefeller Plaza	Presentation - What Clients Need from a Global Service Provider (Presenter: TBD)
3:00pm – 3:15pm	30 Rockefeller Plaza	Coffee Break
3:15pm – 4:15pm	30 Rockefeller Plaza	Presentation – Federal & Global Tax Policy (Jeff Kummer – Tax Managing Director, Tax WNT - Deloitte)
3:30pm – 5:30pm	30 Rockefeller Plaza	Panel - Promotion of Global Trade and Investment: Role of Government Agencies (Presenters: Aaron Brickman [OFII], David Campbell [Select USA], Ed Kowalewski/Erin Cole [NYS], Don Giampietro [NYC])
6:30pm – 7:30pm	The Metropolitan Museum of Art	Tour
8:00pm	The Loeb Boathouse in Central Park	Dinner

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